

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.515 IL-8453 Retaining Program
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TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.515 IL-8453 Retaining Program

- a) Electronic filers who function as electronic return originators as defined in Section 105.200(a) are authorized by the Department to participate in the IL-8453 retaining program, unless otherwise notified by the Department. Participation in the program allows EROs to maintain Forms IL-8453 and associated documents, rather than submitting them to the Department. Selected Forms IL-8453 may be periodically requested in writing by the Department from participating EROs for monitoring purposes.
- b) EROs participating in the IL-8453 retaining program must:
 - 1) Continue to accurately complete Forms IL-8453 according to Section 105.510. All Forms IL-8453 and associated documents retained are subject to the Department's right of inspection or production for Department review without prior notice.
 - 2) Submit selected Forms IL-8453 and associated documents as requested in writing by the Department. The Department's written request will provide the ERO special mailing instructions for submission of requested forms.
- c) Authorization to participate in the IL-8453 retaining program may be rescinded at any time if the ERO fails to provide requested Forms IL-8453, or if review of the forms provided reveals that the ERO is not in compliance with the requirements set forth in this Part. If an ERO's authorization to participate is rescinded, the ERO will be required to submit all Forms IL-8453 retained up to the time of notification that they will no longer be allowed to participate, and all future Forms IL-8453.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)